




UNITED STATES ENVIRONMENTAL PROTECTION AGENCY
WASHINGTON, D.C. 20460

OFFICE OF
SOLID WASTE AND
EMERGENCY RESPONSE

DEC 16 2015

MEMORANDUM

SUBJECT: Report to EPA Senior Management on the Status of Superfund Special Accounts and Activities of the Special Accounts Senior Management Committee in FY 2015

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Judith Enck, Regional Administrator
Region 2

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Region 9

On behalf of the Special Accounts Senior Management Committee (SASMC), I am providing this report on the activities of the SASMC for fiscal year (FY) 2015 in accordance with the charter establishing the SASMC.¹ This report provides an overall status of special accounts in FY 2015 and covers activities of the SASMC from October 1, 2014 through September 30, 2015.

Highlights for FY 2015

In FY 2015, the EPA received more than \$1.7 billion for deposit into special accounts, more than triple the amount received in the prior fiscal year. The increase in receipts deposited in FY 2015 is due to more than \$1.4 billion deposited for multiple sites from the fraudulent conveyance settlement with the

¹ The charter establishing the Special Accounts Senior Management Committee can be found at:
<http://intranet.epa.gov/osrti/topics/pdf/FinalSignedCharterforSFSpecialAccountsSrMgmtCommittee.pdf>.

Anadarko Petroleum Corporation. These funds will be spent for site response work to occur over multiple years at these sites. In particular, Region 9 estimates that the more than \$900 million provided for abandoned uranium mines on and near the Navajo Reservation will fund work at the mines specified in the settlement agreement until at least FY 2037. Figure 1 depicts the amount placed into special accounts, by site, in FY 2015 from the settlement with the Anadarko Petroleum Corporation.²

**Figure 1. Payments from the Settlement with the Anadarko Petroleum Corporation
Placed into Special Accounts**

Region	Site Name	NPL Status	Total Payments Received
2	Welsbach & General Gas Mantle (Camden Radiation)	Final	\$226,336,106.97
4	Kerr-McGee Chemical Corp - Jacksonville	Final	\$135,801.67
	Kerr-McGee Chemical Corp - Columbus	Final	\$135,801.67
	Kerr-McGee Chemical Corp - Navassa	Final	\$135,801.67
5	Linsday Light II	Non-NPL	\$122,221,497.76
	Kerr-McGee (Kress Creek/West Branch of Dupage River)	Final	\$1,011,581.13
	Kerr-McGee (Residential Areas)	Final	\$8,041,863.15
	Toledo Tie Treatment Plant	Non-NPL	\$5,115,196.01
	Moss-American Co., Inc (Kerr McGee Oil Co.)	Final	\$3,641,608.97
8	North Cave Hills Mining Sites	Non-NPL	\$2,716,033.28
	Flat Top Mine	Non-NPL	\$45,267,221.39
10	Fremont National Forest/White King and Lucky Lass Uranium Mines (USDA)	Final	\$2,745,346.57
6/9	Specified abandoned uranium mines on and near the Navajo Reservation	Non-NPL	\$905,344,427.85
9	Quivira Mines	Non-NPL	\$90,534,442.78
	Total		\$1,413,382,730.87

In FY 2015, approximately \$259.4 million was obligated or disbursed for site response work (excluding reclassifications) from special accounts at more than 650 Superfund sites. More than half of that amount was disbursed and/or obligated for response work at 5 Superfund sites (see Figure 2). Due to the availability of special account funds, work was conducted at these sites while appropriated funds were used for other sites where special account funds were not available.

Figure 2. Largest Amounts Disbursed/Obligated in FY 2015 from Special Accounts by Site

Region	Site Name	FY 2015 Net Disbursements & Obligations (excluding reclassifications)
1	New Bedford	\$75.2 million
8	Gilt Edge Mine	\$20.3 million
7	Newton County Mine Tailings	\$14.7 million
2	Welsbach & General Gas Mantle (Camden Radiation)	\$13.0 million
7	Omaha Lead	\$11.7 million
	Total	\$134.9 million

² Funds may have been deposited into more than one special account for a site.

In FY 2015, a new receipt account was established in the Superfund Trust Fund to place special account collections directly into the Superfund Trust Fund. In addition, a sub-account was created in order to allow for special account funds to be invested separately from other funds in the Superfund Trust Fund. The amount collected and available in special accounts (cumulatively) is reported in the Department of Treasury's monthly reports for the Superfund Trust Fund available on the internet.³

The SASMC met once in FY 2015 to discuss topics related to the Agency's management and use of special accounts. Topics that were discussed at this meeting included exploring the possibility to use special accounts for indirect costs, the creation of a receipt account in the Superfund Trust Fund specific to special account funds, and updates to the "Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts" (October 4, 2002). In June 2015, the discussion on the use of special account funds for indirect costs was placed on hold by OCFO, and the SASMC was requested to focus on direct site charging response costs to special accounts.

Background

The Superfund program is responsible for identifying and cleaning up abandoned hazardous waste sites. As part of EPA's "enforcement first" policy, the Agency pursues responsible parties requiring them to conduct or finance cleanups. PRPs may finance cleanups by entering into a settlement concerning a site with EPA who then deposits the settlement funds into a special account for use at that site, as permitted under CERCLA section 122(b)(3).

Special accounts are site-specific, interest bearing sub-accounts within the Superfund Trust Fund used to fund site-specific work. The Agency's goal for the establishment and use of special accounts is to ensure responsible parties pay for cleanup by providing PRP settlement dollars to fund future response work. Through the use of special accounts, appropriated Trust Fund resources can be conserved for sites where PRP resources are not available. Seven Superfund sites in particular have had more than \$1 billion (collectively) from special accounts used at them for response work since the inception of special accounts; this includes more than \$254 million for the New Bedford site in Massachusetts, \$201 million for the Libby Asbestos site in Montana,⁴ and \$155 million for the Bunker Hill Mining & Metallurgical Complex site in Idaho. The use of special account resources for these sites allows appropriated funds to be used at other high priority sites while work continues at these sites.

Multiple offices in the regions and Headquarters have responsibility for the establishment and management of special accounts, which requires extensive coordination among the regions and Headquarters offices. In order to further improve management, transparency, and accountability among the offices involved with special accounts, the SASMC was officially established in April 2009 by the leaders of the Office of Solid Waste and Emergency Response (OSWER), Office of Enforcement and Compliance Assurance (OECA), Office of the Chief Financial Officer (OCFO), Region 7 (Superfund Lead Region), and Region 8 (Management Lead Region).

Current members of the SASMC are the Directors for OSWER's Office of Superfund Remediation and Technology Innovation (OSRTI), OECA's Office of Site Remediation Enforcement (OSRE), OCFO's Office of Financial Management (OFM), Office of Budget (OB), and Office of Financial Services

³ The Department of Treasury's monthly reports by the Trust Funds Program for the Hazardous Substance Superfund are available at <http://www.treasurydirect.gov/govt/reports/tfmp/hazfund/hazfund.htm>.

⁴ The total spent for the Libby Asbestos Site from special accounts is \$201.2 million as of the end of FY 2015 compared to \$229 million reported as of the end of FY 2014. The reason for the decrease in cumulative spending for the site as of the end of FY 2015 is a result of corrections made in FY 2015 to transactions that were erroneously recorded as disbursements.

(OFS), the Region 2 Emergency and Remedial Response Division, and the Region 9 Management and Technical Services Division. The Director of OSRTI serves as the Chair of the Committee.

Status of Special Accounts

At the end of FY 2015, a balance of approximately \$3.5 billion was available for obligation in 1,025 open site-specific accounts (see Attachment 1). These accounts are at 824 Superfund sites, as some sites have multiple special accounts established. Since the inception of special accounts through the end of FY 2015, the EPA has collected approximately \$6.3 billion from PRPs and earned more than \$445 million in interest. More than \$2.9 billion has been disbursed to finance site response actions and over \$394 million has been obligated but not yet disbursed from special accounts. In addition, the EPA has transferred over \$27 million to the Superfund Trust Fund.

In FY 2015, approximately \$165 million was disbursed from special accounts for site response work (excluding reclassifications), a decrease from the \$191 million disbursed for site response work in FY 2014. Unliquidated obligations increased from \$300 million at the end of FY 2014 to more than \$390 million at the end of FY 2015, an increase of more than \$90 million. Overall, total disbursements and obligations from special accounts (excluding reclassifications) increased in FY 2015 (\$259.4 million) compared to FY 2014 (\$221.8 million). Since the end of FY 2009, EPA has obligated or disbursed more than \$1.7 billion from special accounts (including reclassifications) for site response work, resulting in a significant amount of work performed by the Superfund program in addition to work where appropriated funds were used (see Table 1).

In FY 2015, the EPA received more than \$1.7 billion for deposit into special accounts, more than triple the amount received in FY 2014 (\$505 million) for site-specific response work. The increase in receipts deposited in FY 2015 is due to more than \$1.4 billion deposited for multiple sites from the fraudulent conveyance settlement with the Anadarko Petroleum Corporation. These funds will be spent for site response work to occur over multiple years.

It is also important to note that a portion of the interest earned in FY 2015 on special account funds was sequestered due to the Budget Control Act of 2011. The special account interest sequestered in FY 2015 is available for obligation and disbursement in FY 2016. However, a portion of special account interest earned in FY 2016 will be sequestered, and not available for obligation or disbursement until FY 2017.

Table 1: Summary Special Account Financial Data
End of Fiscal Year (EOFY) 2009 to EOFY 2015

<i>\$ in Millions</i>	Cumulative EOFY 2009	FY 2010 Activity	FY 2011 Activity	FY 2012 Activity	FY 2013 Activity	FY 2014 Activity	FY 2015 Activity	Cumulative EOFY 2015	Change from EOFY 2009 to EOFY 2015
Net Receipts & Interest Earned	\$2,953.2	\$727.0	\$360.0	\$227.6	\$186.4	\$517.9	\$1,794.7	\$6,766.8	\$3,813.6
Net Disbursements and Obligations	\$1,610.5	\$274.5	\$343.6	\$276.0	\$259.1	\$256.6	\$295.7	\$3,316.1	\$1,705.6
Change in Available Balance from Prior FY		\$452.5	\$16.3	(\$48.4)	(\$72.8)	\$261.3	\$1,499.0		
Available Balance	\$1,342.7	\$1,795.2	\$1,811.5	\$1,763.1	\$1,690.3	\$1,951.6	\$3,450.7		\$2,108.0

Summary of FY 2015 SASMC Activities

The SASMC is responsible for overall oversight and management of special accounts. In FY 2015, the SASMC monitored the status of special accounts and ensured that each member office fulfilled its responsibilities under the Superfund Special Accounts Management Strategy.⁵ The Charter establishing the SASMC was reviewed and updated in FY 2015 and signed by senior managers in OSWER, OCFO, OECA, Region 2, and Region 9.

The SASMC meetings provide a venue for senior managers to meet face-to-face to discuss and resolve issues related to special accounts. The SASMC met on March 11, 2015. Topics that were discussed at this meeting included exploring the possibility to use special accounts for indirect costs, establishing a receipt account for special account funds in the Superfund Trust Fund, and updating the “Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts” (October 4, 2002). In June 2015, the discussion on the use of special account funds for indirect costs was placed on hold by OCFO, and the SASMC was requested to focus on direct site charging response costs to special accounts.

Monitoring Special Accounts

In accordance with the Data Monitoring Plan for Special Accounts (updated March 6, 2014), regional work planning review sessions of planned uses for available special account funds were conducted in FY 2015. A limited review of special account data was conducted at FY 2015 work planning due to the Superfund program’s transition to the Superfund Enterprise Management System (SEMS). During the mid-year timeframe, the regions updated plans for special accounts in SEMS and Headquarters pulled reports from SEMS to review those plans. OSRTI, OSRE, and regional staff continued to troubleshoot issues identified in the special account management screen in SEMS as well as reports throughout FY 2015.

The SASMC received analysis in preparation for their semi-annual meetings on the regions’ plans and utilization of funds in special accounts. Areas of particular focus by Headquarters during planning data reviews in FY 2015 included: accounts 10 years old or more, accounts with more than \$1 million available, and accounts with less than 30 percent utilization, as well as use of specific planning fields such as the “Protectiveness Contingency” field.

OSRTI provided to the regions in January 2015 the special accounts that met one of the following three criteria: 1) special accounts with more than \$1 million available; 2) special accounts with less than \$25K available; and, 3) special accounts with no disbursement or obligation activity in the past 5 years. Regional Superfund Division Directors reviewed plans for the use of these accounts to ensure effective utilization of funds and identify opportunities for closing accounts.⁶

OCFO’s Cincinnati Finance Center (CFC) conducted monthly reviews of special accounts with negative balances and requested regions to take corrective actions to address the negative balances.

⁵ The Superfund Special Accounts Management Strategy for 2013-2015 was issued March 15, 2013 and can be found at <http://semspub.epa.gov/work/11/175868.pdf>.

⁶ See the memorandum, “Effective Utilization of Superfund Special Accounts” (April 2, 2012) available at: <http://semspub.epa.gov/work/11/175865.pdf>.

OSRTI, OSRE, and CFC worked with the regions on the allocation of funds from the fraudulent conveyance settlement with the Anadarko Petroleum Corporation and responded to questions as they arose regarding the placement of funds into special accounts and/or the Superfund Trust Fund.

Reclassifications, Transfers to the Trust Fund, and Account Closures

In FY 2015, OSRTI monitored the accomplishment of reclassifications, transfers to the Trust Fund, and account closures planned by the regions for special accounts. In FY 2015, more than \$36 million was reclassified in 49 accounts, \$1.0 million of receipts were transferred to the Trust Fund in 14 accounts, and \$282 thousand of interest earned was returned to the Trust Fund in 17 accounts. In addition, 32 special accounts were closed. OSRTI and OSRE received draft and/or final notifications for reclassification, transfer to the Trust Fund, and/or closure actions for 72 special accounts in FY 2015. OSRTI provided to the regional Superfund Division Directors and the SASMC quarterly status reports of the plans and accomplishments for these actions in FY 2015.

As part of the Fiscal Year (FY) 2015 Federal Managers' Financial Integrity Act (FMFIA) process, OSRTI conducted a review of planned and completed special account reclassifications, transfers of special account funds to the general portion of the Superfund Trust Fund⁷, and special account closures. The Office of the Inspector General's (OIG) March 2009 report, *Improved Management of Superfund Special Accounts Will Make More Funds Available for Clean-ups*, required the Agency to develop regional and Headquarters controls that include follow-up to make sure planned and/or requested uses (e.g., reclassifications, transfers) of special account funds occur. The purpose of this review was to ensure appropriate controls are in place and identify recommendations for improvement in the reclassification, transfer to the Trust Fund, and account closure processes, as appropriate.

OSRTI found that EPA's current process for reviewing and updating planned uses for available special account funds is sufficient to ensure that funds identified for possible reclassification and/or transfer to the Trust Fund, and account closures, are completed, or if not completed and not planned in a subsequent fiscal year are appropriately planned for use at the site. There are improvements that can be made to the notification and tracking process for these actions. The SASMC agreed to recommendations presented at their November 2015 meeting that will streamline the notification process, provide better internal controls for the tracking and approval of requested actions, and document the final disposition of a requested action.

Reporting Special Account Information Publicly

The SASMC committed to report special account financial and planning information in a public, transparent manner in response to the OIG and congressional requests. Special account financial and planning information was released with the FY 2016 EPA Annual Performance Plan and Congressional Justification on February 2, 2015.⁸ In addition, a summary of the financial status of special accounts at the end of FY 2015 will be updated on the EPA's special accounts page on the internet. This information is updated at least annually.

⁷ For the purposes of the FMFIA analysis, transfers to the general portion of the Superfund Trust Fund included receipts transferred to the Superfund Trust Fund and special account interest liabilities reduced and made available for appropriation.

⁸ The status of special accounts at the end of FY 2014 can be found on pages 694-697 of EPA's FY 2016 Annual Performance Plan and Congressional Justification at: <http://www2.epa.gov/planandbudget/fy2016>.

With the creation of a receipt account and separate sub-account in the Superfund Trust Fund for special accounts in FY 2015, the Department of Treasury Trust Funds Program monthly reports for the Hazardous Substance Superfund provide information regarding cumulative and annual special account collections, balances, and interest on investments on a monthly basis.⁹

Communication, Training and Outreach

Staff of the SASMC held conference calls in FY 2015 on a monthly basis to coordinate and provide transparency among offices on activities related to the management of special accounts. OSRTI created a SharePoint site in FY 2015 to facilitate document development among staff that support the SASMC.

National conference calls with special account program, legal, and enforcement staff in the regions were held quarterly in FY 2015. These calls provide a forum for Headquarters offices to update regions on special account activities, as well as for regional staff to pose questions and discuss special account topics.

Guidance and Documents

Staff of the SASMC worked on developing several guidance documents in FY 2015, including updating the “Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts” (October 4, 2002) and the “Interim Final Guidance on Disbursements of Funds from EPA Special Accounts to CERCLA Potentially Responsible Parties” (11/3/1998). Updates to these two documents are expected to be issued in FY 2016.

Upcoming Activities in FY 2016

In FY 2016, activities of the SASMC will include:

- Issuing an update to the “Consolidated Guidance on the Establishment, Management and Use of CERCLA Special Accounts” (October 4, 2002);
- Issuing an update to the “Interim Final Guidance on Disbursements of Funds from EPA Special Accounts to CERCLA Potentially Responsible Parties” (11/3/1998);
- Issuing a Special Accounts Management Strategy for 2016 – 2018;
- Updating financial procedures and investment policies to reflect changes resulting from the establishment of a receipt account in the Superfund Trust Fund and separate investments for special account funds;
- Continue working with the regions on inputting plans for available special account funds in the SEMS special account management screen and resolve reporting issues;
- Discussing opportunities to direct site charge response costs to special accounts;
- Centralizing and automating requests for reclassifications, transfers to the Trust Fund, and account closures using available information systems;
- Evaluating creation of dashboards for special account data;
- Monitoring accomplishment of planned reclassifications, transfers to the Trust Fund, and account closures in FY 2016;
- Monitoring negative balances in special accounts and identify corrective actions to address; and,
- Monitoring plans for utilizing special account funds.

⁹ The Hazardous Substance Superfund Monthly Trust Fund Reports are available at: <http://www.treasurydirect.gov/govt/reports/tfmp/tfmp.htm>.

Conclusion

The establishment of the SASMC has focused the Agency's management of special accounts by opening up lines of communication among all of the Offices that play a critical role in the Agency's management of this important resource. The structure of the SASMC also ensures that senior managers remain focused on this resource and work to ensure efficient and appropriate use of special account funds. We look forward to continuing to work together in FY 2016 and anticipate more improvements in the Agency's management of special accounts in the future.

If you have any questions or concerns regarding this report, please feel free to contact me at (703) 603-8722 or woolford.james@epa.gov, or you may discuss with your office's representative(s) to the SASMC.

Attachment

cc: Barry Breen, OLEM
Larry Starfield, OECA
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Charlotte Bertrand, OLEM/FFRRO
Superfund National Policy Managers, Regions 1-10
Regional Counsels, Regions 1-10
John Michaud, OGC
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Special Accounts Quarterly Management Report – 4th Quarter FY 2015

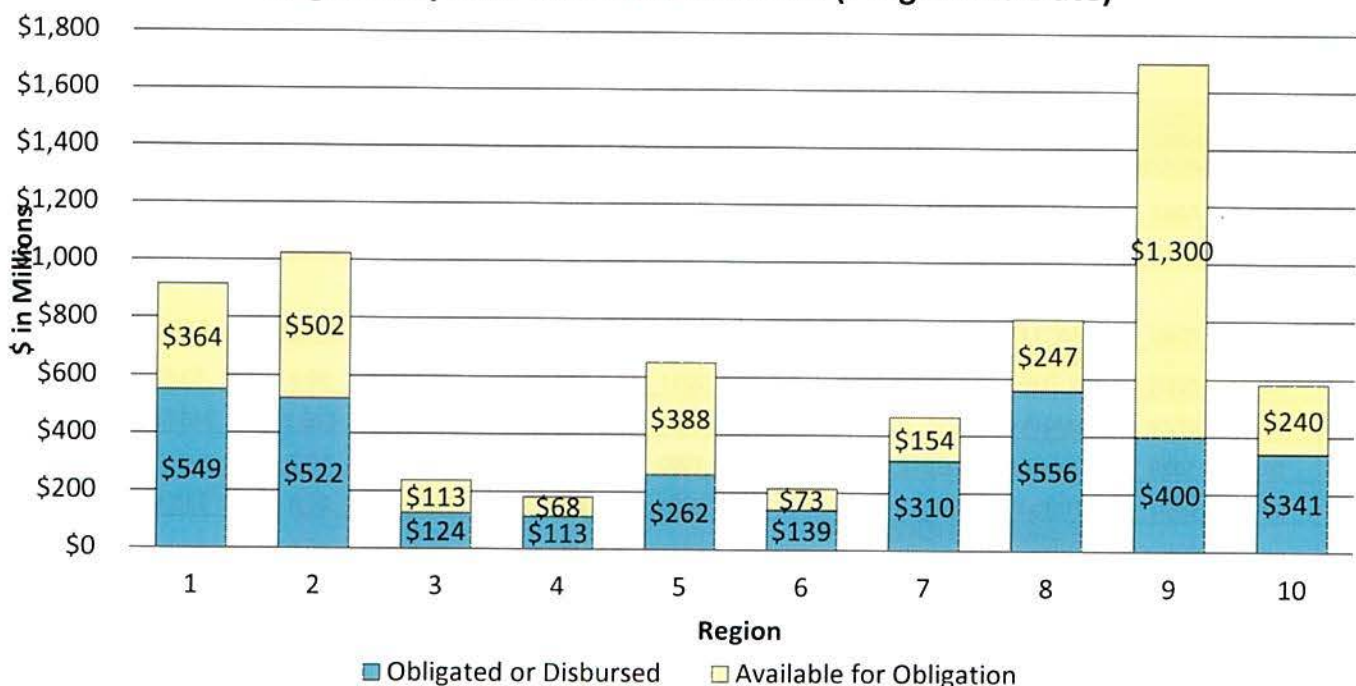
National Status of Special Accounts (as of October 1, 2015)

\$ in Millions

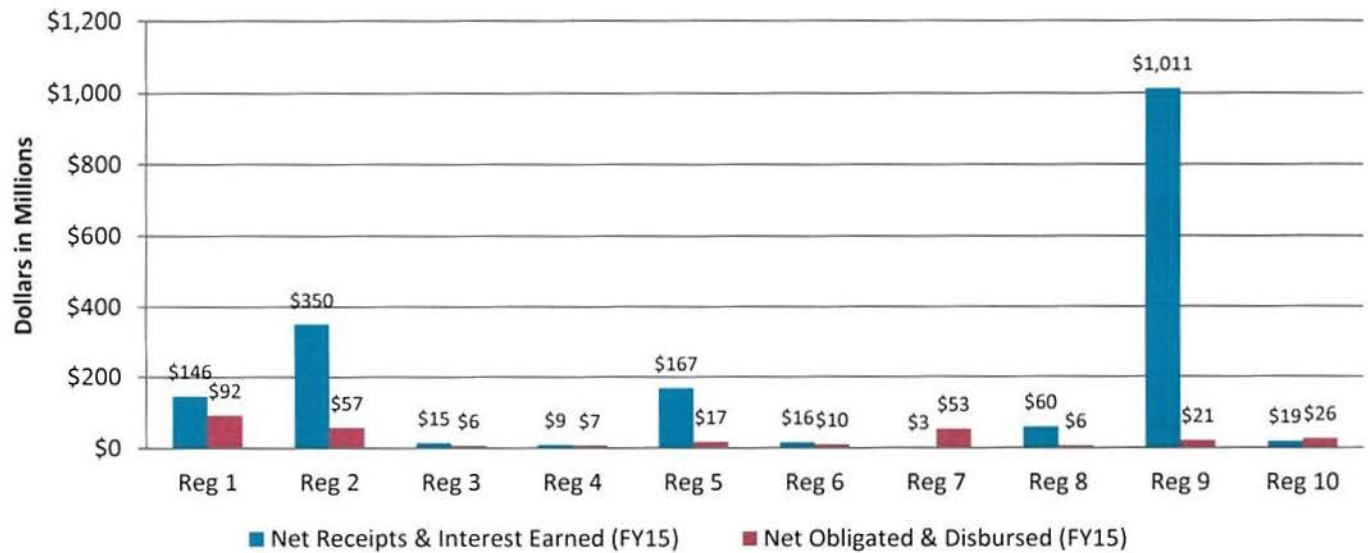
\$ in Millions	Cumulative thru FY 2014	FY 2015 Activity	Cumulative thru 10/1/2015
Open and Closed Accounts			1,308
Open		52	1,025
Closed		32	283
Financial Status Summary			
Receipts Collected	\$4,570.5	\$1,778.8	\$6,349.4
Interest Earned	\$444.1	\$17.2	\$461.3
Interest Made Available for Appropriation	(\$15.8)	(\$0.3)	(\$16.1)
Receipts Transferred to the Trust Fund	(\$26.8)	(\$1.0)	(\$27.8)
Net Collections and Interest	\$4,972.1	\$1,794.7	\$6,766.8
EPA Disbursements and Disbursements to PRPs*	\$2,389.1	\$165.7	\$2,554.8
Reclassifications	\$330.9	\$36.3	\$367.2
Unliquidated Obligations	\$300.4	\$93.7	\$394.1
Net Disbursements and Obligations	\$3,020.4	\$295.7	\$3,316.1
Available for Obligation	\$1,951.6	\$1,499.0	\$3,450.7

*The net change in disbursements in FY 2015 of \$165.7 million reflects \$37 million in disbursement corrections for the Libby Asbestos site. If these corrections are excluded, \$202.5 million was disbursed from special accounts in FY 2015.

Regional Special Account Utilization (Program to Date)



Receipts/Interest Earned & Obligations/Disbursements in FY 2015



Composition of Open Special Accounts by Amount Available

Funds Available for Obligation in Account	No. of Accounts		Sum of Funds Available for Obligation		Sum of Obligations	
Greater than \$10 Million	46	4%	\$2,627,641,320	76%	\$1,033,248,764	34%
Between \$1M and \$10 Million	208	20%	\$631,585,613	18%	\$867,947,886	29%
Between \$250K and \$1 Million	289	28%	\$152,108,780	4%	\$379,835,779	13%
Between \$25K and \$250K	333	32%	\$38,815,819	1%	\$390,594,605	13%
Less than \$25K	149	15%	\$657,044	0%	\$329,498,173	11%
Total	1,025		\$3,450,808,575		\$3,001,125,207	

Special Accounts with More than \$10M Available for Obligation

\$ in Millions

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre-FY 2015 Obs/Exp	FY 2015 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
1	09	A982	TRONOX NAVAJO AREA URANIUM MINES	2015	\$762.3	\$0.0	\$0.2	\$0.2	0%	\$762.1
2	01	A143	NEW BEDFORD REOPENER	2014	\$374.3	\$69.5	\$75.2	\$144.7	39%	\$229.6
3	02	028U	WELSBACH & GENERAL GAS MANTLE (CAMDEN RADIATION)	2011	\$229.5	\$3.2	\$13.0	\$16.2	7%	\$213.3
4	09	099R	ABANDONED URANIUM MINES ON THE NAVAJO NATION	2011	\$144.5	\$2.5	\$0.9	\$3.5	2%	\$141.1
5	07	07ZY	OMAHA LEAD	2003	\$251.1	\$126.3	\$26.2	\$152.5	61%	\$98.6
6	10	1020	BUNKER HILL-GENERAL	1990	\$142.4	\$41.3	\$6.7	\$48.1	34%	\$94.3
7	09	0901	STRINGFELLOW	2001	\$124.3	\$32.3	\$0.8	\$33.1	27%	\$91.2
8	09	09QM	NE CHURCHROCK QUIVIRA MINES	2011	\$91.5	\$0.5	\$0.5	\$1.0	1%	\$90.5
9	05	05YT	LINDSAY LIGHT II	2004	\$74.0	\$0.0	\$0.5	\$0.6	1%	\$73.4
10	08	08BCRA	LIBBY ASBESTOS SITE*	2008	\$252.8	\$225.5	-\$28.3	\$197.1	78%	\$55.7
11	05	059B06	ALLIED PAPER, INC./PORTAGE CREEK/KALAMAZOO RIVER	2010	\$55.6	\$0.0	\$0.0	\$0.0	0%	\$55.6
12	09	09CA	MONTROSE PV SHELF	2001	\$87.7	\$31.0	\$2.2	\$33.2	38%	\$54.5

Financial data as of October 1, 2015 from Compass Business Objects Reporting (CBOR).
Numbers may not add due to rounding.

Current Rank	Reg	Account Number	Account Name	FY Acct Open	Receipts & Interest Earned	Pre-FY 2015 Obs/Exp	FY 2015 Obs/Exp	Total Obligated/ Expended	% Oblig/ Exp	Avail Bal
13	02	0256	COMBE FILL SOUTH LANDFILL	2006	\$69.5	\$17.4	\$1.9	\$19.2	28%	\$50.2
14	05	B54T	HEGELER ZINC	2010	\$53.1	\$1.3	\$3.8	\$5.1	10%	\$48.0
15	05	05YT17	LINDSAY LIGHT II	2011	\$48.0	\$2.6	\$0.0	\$2.6	5%	\$45.5
16	08	08RW	FLAT TOP MINE	2011	\$45.9	\$0.4	\$2.3	\$2.7	6%	\$43.2
17	02	02GZ	CORNELL DUBILIER ELECTRONICS INC.	2008	\$47.6	\$8.8	\$2.5	\$11.3	24%	\$36.3
18	09	09M5	SAN GABRIEL VALLEY (AREA 2)	2002	\$32.5	\$0.7	\$0.0	\$0.7	2%	\$31.8
19	10	10F9	CB/NT ASARCO	2001	\$29.1	\$0.0	\$0.0	\$0.0	0%	\$29.1
20	02	024Q25	ONONDAGA LAKE	2012	\$21.3	\$0.1	\$0.0	\$0.1	0%	\$21.2
21	02	0296	DIAMOND ALKALI CO.	2004	\$76.0	\$50.0	\$7.3	\$57.3	75%	\$18.6
22	10	102B	MIDNITE MINE	2006	\$28.0	\$9.0	\$0.4	\$9.4	34%	\$18.6
23	02	0208	BURNT FLY BOG	2001	\$18.5	\$0.6	\$0.0	\$0.6	3%	\$18.0
24	02	0284	HUDSON RIVER PCBS	2002	\$116.1	\$92.9	\$5.3	\$98.2	85%	\$17.9
25	02	023J	POHATCONG VALLEY GROUND WATER CONTAMINATION	2015	\$25.1	\$0.0	\$7.3	\$7.3	29%	\$17.8
26	09	098V	PUENTE VALLEY OU1	1996	\$24.3	\$5.8	\$0.9	\$6.7	27%	\$17.7
27	08	0899	CLARK FORK RIVER BASIN	1993	\$27.6	\$11.0	\$0.6	\$11.6	42%	\$16.1
28	10	10H9	MOSES LAKE WELLFIELD CONTAMINATION	2005	\$23.7	\$5.7	\$2.2	\$7.9	33%	\$15.8
29	01	0140	PETERSON/PURITAN, INC.	2002	\$19.6	\$4.5	\$0.1	\$4.7	24%	\$15.0
30	01	01H3	RAYMARK INDUSTRIES, INC.	1997	\$32.5	\$15.6	\$2.4	\$18.0	56%	\$14.4
31	08	0808RA	LOWRY LANDFILL	2006	\$14.4	\$0.0	\$0.0	\$0.0	0%	\$14.4
32	10	103R	PORTLAND HARBOR	2004	\$17.5	\$2.9	\$0.5	\$3.5	20%	\$14.1
33	09	09J5	NEWMARK GROUND WATER CONTAMINATION	2005	\$19.7	\$5.6	\$0.5	\$6.0	31%	\$13.6
34	08	0830	EAST HELENA SITE	2010	\$16.1	\$2.6	\$0.1	\$2.7	17%	\$13.4
35	06	06D9	OKLAHOMA REFINING CO.	2013	\$14.2	\$0.1	\$0.7	\$0.8	6%	\$13.4
36	01	01D1	FLETCHER'S PAINT WORKS & STORAGE	2003	\$16.5	\$2.7	\$0.8	\$3.5	21%	\$13.0
37	03	0371	BIG JOHN SALVAGE - HOULT ROAD	2013	\$12.4	\$0.3	\$0.1	\$0.4	4%	\$12.0
38	08	08BCOM	LIBBY ASBESTOS SITE	2008	\$11.8	\$0.0	\$0.0	\$0.0	0%	\$11.8
39	09	09R8	PHOENIX-GOODYEAR AIRPORT AREA	2006	\$20.9	\$8.8	\$0.3	\$9.1	43%	\$11.8
40	01	016P	CENTREDALE MANOR RESTORATION PROJECT	2007	\$12.8	\$0.5	\$1.0	\$1.5	12%	\$11.3
41	09	0958	OPERATING INDUSTRIES, INC., LANDFILL	1995	\$77.3	\$65.9	\$0.1	\$65.9	85%	\$11.3
42	03	0326	PALMERTON ZINC PILE	2001	\$20.9	\$9.6	\$0.0	\$9.6	46%	\$11.2
43	01	011T	BEEDE WASTE OIL	2002	\$21.5	\$8.7	\$2.3	\$10.9	51%	\$10.6
44	01	0108	SOLVENTS RECOVERY SERVICE OF NEW ENGLAND	1995	\$13.3	\$0.9	\$2.0	\$2.9	22%	\$10.3
45	09	094X1X	SGV 1-OU5-SO EL MONTE	2008	\$21.4	\$9.2	\$2.0	\$11.2	53%	\$10.2
46	02	0212	PRICE LANDFILL	2011	\$21.6	\$11.6	\$0.0	\$11.6	53%	\$10.1
Total					\$3,660.9	\$887.8	\$145.4	\$1,033.2	28%	\$2,627.6

**During FY 2015, there were disbursement corrections of \$37 million to the 08BCRA special account for the Libby Asbestos site. The corrections resulted in a net negative amount obligated and disbursed in FY 2015 from the account.*

*Financial data as of October 1, 2015 from Compass Business Objects Reporting (CBOR).
Numbers may not add due to rounding.*

